- APPENDIX

2000-01 Annual Report

History

Organization Chart

Board Publications

Statistical Tables

History of the State Board of Equalization and Board-Administered Taxes

- 1870 Legislature created State Board of Equalization, consisting of the state controller and two gubernatorial appointees, to deal with property assessment abuses among counties.
- 1879 State Board of Equalization established under the state Constitution to regulate county assessment practices, equalize county assessment ratios, and assess properties of interconnected railroads.

 Board consisted of four members elected by district and the state controller.*
- 1911 Constitutional amendment provided for Board assessment of corporation franchise taxes, bank share tax, gross receipts taxes on public service corporations (utilities), and insurance taxes.
- 1923 Motor vehicle fuel (gasoline) tax enacted.
- 1929 Bank and corporation franchise tax enacted. Board would no longer assess the taxes but was designated as the administrative appellate agency.
- 1933 Retail sales tax, motor vehicle transportation license tax, and alcoholic beverage tax enacted. Riley-Stewart Plan enacted assessment of designated public utility properties for local tax purposes.
- 1935 Use tax enacted to provide further revenue and protect California retailers from tax-free competition from out-of-state sellers. Personal income tax enacted with the Board as the administrative appellate agency.
- 1937 Use fuel tax on diesel fuel enacted as a supplement to the gasoline tax. Private railroad car tax enacted
- 1951 Administration of Itinerant Merchants Act transferred by legislation from the Public Utilities Commission to the Board. This law imposed an annual fee on those who hauled produce across county lines.
- 1955 Constitutional Amendment transferred licensing and control of alcoholic beverages from the Board to a new Alcoholic Beverage Control Department and the appellate function to the Alcoholic Beverage Control Appeals Board. The Board retained taxing functions.
- 1955 Board-administered local sales and use taxes program initiated. All state cities and counties included by 1962.
- 1959 Cigarette tax enacted.
- 1961 Itinerant Merchants law repealed.

- 1963 Subscription television tax enacted.
- 1964 Subscription television tax repealed by initiative.
- 1966 Property Tax Assessment Reform Law enacted.

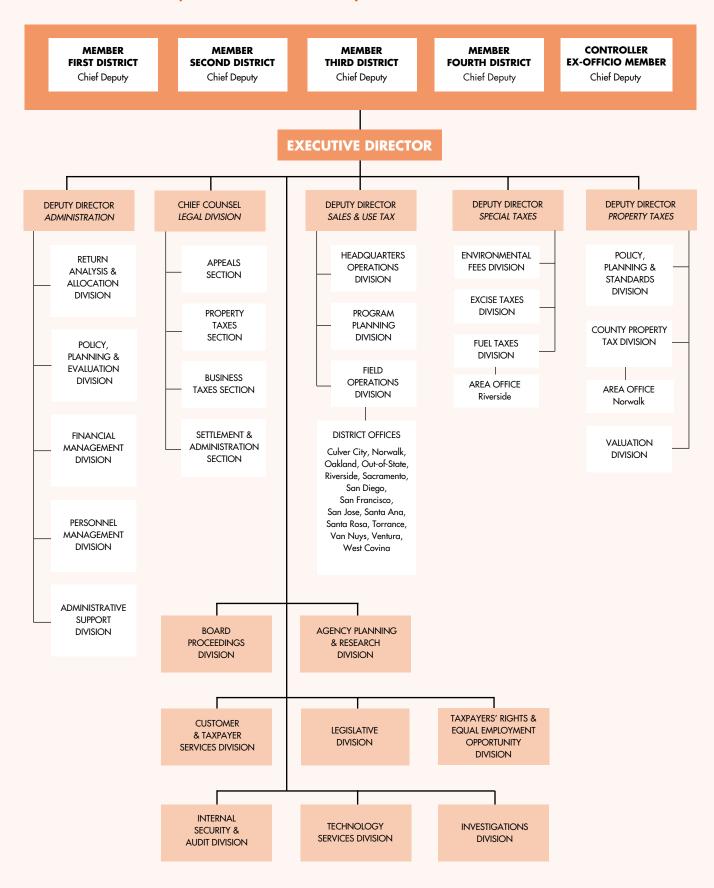
 Mandated certification and training of appraisers, surveys of county assessors' offices, and development of property tax rules and regulations. Added an appeal procedure at the staff level to the sample property appraisal process.
- 1967 Legislation increased the cigarette tax and provided that thirty percent of the receipts be distributed to cities and counties based on local sales tax allocations.
- 1969 Aircraft jet fuel tax enacted.
- 1970 State-administered transit district sales tax program enacted — Bay Area Rapid Transit District and Southern California Rapid Transit District.
- 1973 Motor vehicle transportation license tax repealed.
- 1974 Waxman-Dymally Campaign Disclosure Legislation enacted — provided for audit of campaign statements. Terminated late in 1975 with passage of Proposition 9, Political Reform Act, in November 1974.
- 1975 Electrical energy surcharge enacted.
- 1976 Timber yield tax and Emergency Telephone Users Surcharge Law enacted.
- 1977 Litter Control, Recycling, and Resource Recovery Assessment Act enacted.
- 1978 Proposition 13 enacted. Proposition 8 amended Article XIIIA to allow reduction of the full cash value base of real property to reflect substantial damage, destruction, or other factors that cause the value to decline.
- 1979 Litter Control, Recycling, and Resources Recovery Act amended, ending the assessment and allocating funding from the state's general fund.
- 1982 Administration of two hazardous substances taxes assigned to the Board by legislation. Both are imposed on persons who generate hazardous waste and dispose of it in California.
- 1984 The Moore Universal Telephone Service Act imposed a tax on certain intrastate telecommunications to subsidize basic telephone service for those who cannot afford it. The Public Utilities Commission determined tax rates, eligibility, and service systems while the Board collected the tax.

^{*}The Board in its present form was established by article XIII, section 9 of the Constitution of 1879. "As originally ratified, (it) provided that the board should consist of one member from each congressional district in the State, to be elected by the qualified electors of their respective districts at the general election to be held in 1879, whose term of office, after those first elected, should be four years, and that the Controller should be ex officio a member of the board." — California Blue Book or State Roster - 1909

- 1987 The Moore Universal Telephone Service Act repealed and reenacted; administration transferred to the Public Utilities Commission.
- 1988 Passage of Proposition 99 in November increased the tax on cigarettes and created a tobacco products tax.
- 1989 Underground storage tank maintenance fee created.
- 1990 Motor vehicle fuel license tax increased five cents per gallon in August due to passage of Proposition 111 in June. Annual hazardous substance tax expired December 31.
- 1991 New environmental fees created: tire recycling; oil spill response, prevention, and maintenance; and oil spill prevention and administration. Sales tax exemption related to certain food products repealed in July 1991, resulting in so-called "Snack Foods" tax. Also repealed were exemptions applicable to bottled water and newspapers and periodicals.
- 1992 California Oil Recycling Enhancement Act enacted. "Snack Tax" and tax on certain periodical subscriptions overturned by voters.
 Collections ended in February for San Diego County Regional Justice Facility Tax. Monterey County Public Repair and Improvement Authority tax found unconstitutional in September; collections ended September 30.
- 1993 Childhood lead poisoning prevention fee and hazardous spill prevention fee took effect. Voters approved a constitutional amendment making permanent an additional sales and use tax to fund local public safety programs.
- 1994 San Diego County Regional Justice Facility Tax and Monterey Public Repair and Improvement Authority Tax refund programs began. San Diego County sales and use tax rollback/credit program began.
- 1995 Diesel Fuel Tax Law became operative July 1.
 Use Fuel Tax Law modified to delete diesel fuel.
 Propane safety inspection and enforcement surcharge took effect. Monterey County sales and use tax rollback/credit programs began. Santa Clara County Traffic Authority Tax expired March 31. New Santa Clara County Local Transportation Authority found unconstitutional prior to implementation. Hazardous spill prevention fee expired at end of year.

- 1996 California implemented International Fuel Tax Agreement. Fresno Metropolitan Projects Authority Tax declared unconstitutional; direct refund program began. Sales and use tax rate rollbacks ended in San Diego and Monterey counties. Legislation modified method of allocating local tax on automobile leases.
- 1997 Fresno Metropolitan Projects Authority Tax refund program ended March 31; California Supreme Court upheld childhood lead poisoning prevention fee; Santa Cruz County Library Tax and Santa Clara County Transactions and Use Tax went into effect April 1; Santa Cruz County Earthquake Recovery Bond Tax, Tulare County Transactions and Use Tax, and San Benito County General Fund Augmentation expired; propane safety inspection and enforcement surcharge transferred to Public Utilities Commission January 1; oil recycling fee transferred to Integrated Waste Management Board July 1.
- 1998 Napa County Flood Protection Authority Tax went into effect on July 1; Solano County Public Library District Tax, Nevada County Public Library District Tax, and Town of Truckee Road Maintenance District went into effect on October 1. San Benito County Council of Governments tax expired December 31. Legislation authorized counties to levy transactions and use taxes for local library programs; extended the sunset date of the tire recycling fee; and changed local sales tax allocation methods for pooled revenues and sales of jet fuel. Proposition 10 enacted.
- 1999 Proposition 10, which imposed new cigarette and tobacco products taxes, went into effect January 1. City of Placerville Public Safety Tax and Fresno County Public Library Tax went into effect April 1.
- 2000 The ballast water management fee went into effect January 1. Four transactions and use taxes went into effect: the City of Clovis Public Safety Transaction and Use Tax, on April 1; the Mariposa County Healthcare Authority district tax and the City of Woodland General Revenue Transactions and Use Tax on July 1; and the Avalon Municipal Hospital and Clinic Transactions and Use Tax on October 1.
- 2001 On January 1, the state sales and use tax rate dropped by 1/4 percent and the natural gas surcharge went into effect.

State Board of Equalization—January 2002



Publications of the Board of Equalization

Publications Available Free of Charge			no.	26	Tax Information Bulletin Index
Gen	eral		no.	<i>7</i> 1	California City and County Sales & Use Tax
no.	21	State Board of Equalization			Rates
no.	28	Business Tax Information for City and County	no.	33	Making Sales in California ²
		Officials	no.	73	Your California Seller's Permit ¹
no.	41	Taxes and Fees Administered by the Board of Equalization	no.	74	Closing Out Your Seller's Permit ⁴
no.	51	Guide to Board of Equalization Services ¹	no.	77	Do You Need to Register in California? For Out-of-State Sellers
no.	54	Tax Collection Procedures	no.	107	Do You Need a California Seller's Permit? 4
no.	56	Offers in Compromise	no.	75	Interest and Penalty Payments
no.	58 A	How to Inspect and Correct Your Records	no.	80	Electronic Funds Transfer: Information Guide
no.	70	The California Taxpayers' Bill of Rights ¹	no.	44	Tax Tips for District Taxes
no.	72	Summary of Constitutional and Statutory	no.	105	District Taxes and Delivered Sales ⁴
		Authorities	no.	46	Tax Tips for Leasing of Tangible Personal Property in California
Aud		Appeals	no.	61	Sales and Use Taxes: Exemptions and
no.	17	Appeals Procedures: Sales and Use Taxes and Special Taxes			Exclusions
no.	30	Residential Property Assessment Appeals	no.	52	Vehicles and Vessels: How to Request an Exemption from California Use Tax
no.	53	Guide to the Managed Audit Program	no.	79	Documented Vessels and California Tax
no.	55	Homeowner and Renter Assistance Appeals	no.	79A	Aircraft and California Tax
no.	76	Audits ²	no.	79 B	California Individual Use Tax
no.	81	Franchise and Personal Income Tax Appeals	no.	110	California Use Tax Basics
Prop	erty To	axes	no.	109	Are Your Internet Sales Taxable?
no.	8	Private Railroad Car Tax Law	no.	112	Purchases from Out-of-State Vendors ⁴
no.	29	California Property Tax: An Overview	no.	82	Prepaid Sales Tax on Sales of Fuel
no.	43	Timber Yield Tax Law	no.	100	Shipping and Delivery Charges ⁴
no.	86	California Timber Yield Tax	no.	101	Sales Delivered Outside California ⁴
no.	87	Guide to the California Timber Yield Tax	no.	102	Sales to the US Government ⁴
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no.	67 RR	Railroad Companies	no.	9	Tax Tips for Construction and Building Contractors
no.	67 TC	Telecommunications Carriers	no.	18	Tax Tips for Nonprofit Organizations
no.	67 TR	Telecommunications Resellers	no.	22	Tax Tips for the Dining and Beverage Industry ³
no.	67 WT	Wireless Carriers	no.	24	Tax Tips for Liquor Stores ⁵
	s and I	Use Taxes Sales and Use Tax Law	no.	25	Tax Tips for Auto Repair Garages and Service Stations ³
no.	2	Uniform Local Sales & Use Tax Law and	no.	27	Tax Tips for Drug Stores
no.	۷	Transactions & Use Tax Law	no.	31	Tax Tips for Grocery Stores ¹

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no.	34	Tax Tips for Motor Vehicle Dealers (New & Used)
no.	35	Tax Tips for Interior Designers and Decorators
no.	36	Tax Tips for Veterinarians
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Special Taxes

Fuel	Taxes	
no.	3	Use Fuel Tax Law
no.	12	California Use Fuel Tax: A Guide for Vendors and Users
no.	84	Use Fuel Permit Requirements
no.	6A	Motor Vehicle Fuel Tax Law
no.	14	Motor Vehicle Fuel License Tax Regulations
no.	19	Diesel Fuel Tax Law
no.	50	Guide to the International Fuel Tax Agreement
no.	50A	Introduction to the International Fuel Tax Agreement ¹
no.	49	Underground Storage Tank Maintenance Fee Law
no.	88	Underground Storage Tank Fee
no.	59	Local Motor Vehicle Fuel Taxation Law
Excis	e Taxes	
no.	4	California Cigarette and Tobacco Products Tax Law
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no.	39	Emergency Telephone Users Surcharge Regulations
no.	69	California Integrated Waste Management Fee Law
no.	83	Tire Recycling Fee Law

Environmental Fees 60

no.	60	Hazardous Substances Tax Law
no.	90	Environmental Fee

Occupational Lead Poisoning Prevention Fee

Individual Copies Available Free of Charge

Property Tax Rules

Sales and Use Tax Regulations

Uniform Local Sales and Use Tax Regulations Transactions (Sales) and Use Tax Regulations

Motor Vehicle Fuel License Tax Regulations

Use Fuel Tax Regulations

Alcoholic Beverage Tax Regulations

Cigarette and Tobacco Products Tax Regulations

Energy Resources Surcharge Regulations

Emergency Telephone Users Surcharge Regulations

Hearing Procedures of the State Board of Equalization

State of California Sales Tax Reimbursement Schedules

Annual Calendar of Board Meetings

Annual Report of the State Board of Equalization

Taxpayers' Rights Advocate Annual Reports

State Assessee Newsletter (published annually)

Taxable Sales in California (published five times a year)

Tax Information Bulletin (published quarterly)

Environmental Fees Newsletter (published semiannually)

Excise Taxes Newsletter (published semiannually)

Fuel Taxes Newsletter (published semiannually)

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Business Taxes Law Guide (print or CD-ROM)

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Tire Recycling Fee

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¹ Available in Spanish (32-S, 50-S, 50A-S).